



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

The City of Canfield Community Improvement Corporation  
Mahoning County  
104 Lisbon Street  
Canfield, Ohio 44406

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of The City of Canfield Community Improvement Corporation, Mahoning County, (the CIC) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the CIC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CIC's financial statements, transactions or balances for the years ended December 31, 2022 and 2021.

The CIC's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

We obtained written representation from the governing Board that the CIC had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2022 and 2021.

Based on the results of our procedures, we found the following significant compliance issues to report.

### Current Year Observations

1. Ohio Rev. Code § 149.43(B)(2) states, in part, that "a public office also shall have available a copy of its current records retention schedule at a location readily available to the public." There was no evidence that a formal records retention schedule had been adopted by the CIC during our audit period.
2. Ohio Rev. Code Section § 149.43(E)(2) states that "all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. There was no evidence that a formal public records policy had been adopted by the CIC during our audit period.

### Current Status of Matters Reported in our Prior Engagement

1. In addition to the compliance matters reported in items 1 and 2 above, our prior audit for the years ended December 31, 2020 and 2019 included a comment over the late filing of the annual report in the Hinkle System. This matter has been corrected for the current audit period.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

July 19, 2023

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**THE CITY OF CANFIELD COMMUNITY IMPROVEMENT CORPORATION**

**MAHONING COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 8/1/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)